

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

WEB COPY

DATED : 28.11.2025**CORAM****THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN****W.P.(MD)No.34564 of 2025 AND**
W.M.P.(MD)No.27372 of 2025

The Joint Commissioner / Executive Officer,
Arulmigu Ramanathaswamy Temple,
Rameswaram,
Ramanathapuram District.

... Petitioner

Vs.

The State Tax Officer(Intelligence Wing),
O/o.the Joint Commissioner Inspection,
Virudhunagar – 626 001.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned assessment order dated 10.07.2025 GSTIN:332400002493TMP/2021-22 for the assessment year 2023-24 passed under the TNGST Act, 2017 and the consequential demand notices in Form-GST DRC-07 dated 16.07.2025 and quash the same and direct the respondent to redo the assessment after affording the petitioner a reasonable and effective opportunity of hearing and to consider the documents furnished by the petitioner.



For Petitioner : Mr.S.Ramesh
For Respondent : Mr.R.Suresh Kumar,
Additional Government Pleader.

* * *

ORDER

Heard both sides.

2. The Executive Officer of Arulmighu Ramanathaswamy Temple, Rameswaram is the writ petitioner. What is under challenge is the impugned assessment order passed under Section 74 of the TNGST Act 2017. It is seen that when the personal hearing notice was issued on as many as three occasions, the petitioner did not appear but wrote to the respondent seeking time on the ground that he is yet to receive guidance from his superior authority. The explanation given by the petitioner is not acceptable. However, taking into account the fact that the interest of the temple is involved, I quash the impugned order and remand the matter to the file of the respondent.



3. The petitioner shall appear before the respondent on 15.12.2025 and produce all the relevant records. On the said date, reply shall be submitted in person. It is for the respondent to proceed in the matter as per law, thereafter. This writ petition stands allowed accordingly. No costs. Consequently, connected miscellaneous petition is closed.

28.11.2025

NCS : Yes / No

Index : Yes / No

Internet : Yes/ No

PMU

Note : Issue order copy on 11.12.2025

To:

The State Tax Officer(Intelligence Wing),
O/o.the Joint Commissioner Inspection,
Virudhunagar – 626 001.



WEB COPY



4

W.P.(MD)NO.34564 OF 2025

G.R.SWAMINATHAN,J.

PMU

W.P.(MD)No.34564 of 2025

28.11.2025